

2015 Commercial Assessment Appeal by “Power of Attorney”

To start your Appeal click on the Start button.

The screenshot shows the homepage of the Jefferson County Property Valuation Administrator website. The header includes the county seal and the name 'Tony Lindauer, Jefferson County Property Valuation Administrator'. Navigation links include 'Return to PVA Website', 'Appeal Home', 'Check Appeal Status', and 'Help'. The main content area has a 'Start an Appeal' section with a 'Click on the Start Button' instruction and a green 'Start' button circled in red. A 'Help & FAQ' section is also visible.

Enter your (12) digit Parcel ID Number or Property Address and then click on the Search button.

The screenshot shows the 'Search Property' page. It features a search input field labeled 'Enter Address or Parcel ID' with a placeholder 'Type in an address or Parcel_ID'. Below the input field is a green 'Search' button. A red box highlights the input field and the 'Search' button. An arrow points from the 'Search' button to the 'Check Appeal Status' link in the top navigation bar. A note on the right side provides instructions for finding the address or Parcel ID.

Information Verification:

If the Ownership information, Property Address and Parcel ID described is the property you plan to Appeal, click “Yes, Continue”. If this is not your property click “No, Search again”.

The screenshot shows the 'Information verification' page. It displays a table with property information: Owner (As of January 1st), Property Address, PVA Assessment (\$102,100), Neighborhood (20), District (100023), Parcel ID, and Property Type (450 Com Condo's). Below the table are two buttons: 'No, Search again' and 'Yes, Continue', both circled in red. An arrow points from the 'No, Search again' button to the 'Yes, Continue' button.

Before you continue, please read:

The “Commercial Property Assessment” and the “Appeals Process” are described. From this screen you will be able to download and complete the PVA Income-Expense Form and/or Sales Comparison Worksheet. Please complete the appropriate form and save a copy to your computer before you begin your Assessment Appeal. When ready click the “I accept” button.

Commercial Property Assessment

The Property Valuation Administrator's Office (PVA) is responsible for assessing approximately 23,000 commercial properties annually at fair market value.

The assessment date for real property is January 1st. The PVA estimates the fair market value by using reliable valuation methods, guidelines and resources. Three methods are considered when assessing commercial property; the market (or sales) approach, the cost approach and/or the income approach. The best method is applied with the help of a computer assisted mass appraisal (CAMA) system. To support fair market values, various data sources are reviewed and current market data is captured by collecting and analyzing valid sales (fair arms-length transactions), rental rates, expense rates, capitalization rates and construction costs, etc. When the PVA accepts a transfer as a valid sale, the sale price represents the property assessment as of January 1 following the year of sale. Current property characteristics are verified through field inspections and other reliable sources. Annual reviews are conducted in accordance with Kentucky Department of Revenue guidelines. Many factors can influence a change in property assessment from the prior year such as a change in property characteristics, a change in property use, a recent sale, or current market conditions, etc.

Appeals Process

By law (KRS 133.120), property owners (or their authorized representatives) have the right to appeal their assessment each year during the annual open inspection period. A person representing a property owner before the PVA must present written authorization from the property owner which sets forth his or her professional capacity and must disclose to the PVA any personal or private interests he or she may have in the matter, including any contingency fee arrangements. Attorneys are not required to disclose the terms and conditions of any contingency fee arrangement. An authorized representative must be qualified as required by the Kentucky Department of Revenue and submit evidence of such qualification to the PVA Office at the time of online appeal. A list of qualifications approved by the department can be found [here](#).

YOUR ONLINE APPEAL MUST INCLUDE DOCUMENTATION THAT SUPPORTS YOUR OPINION OF VALUE.

Examples of supporting documentation are:

- A full appraisal of your property
- Interior/exterior photos of your property
- Your homeowner's or commercial property owner's insurance policy
- Your listing contract if your property is currently for sale.
- Estimates of repairs
- Original construction costs or costs of additions or improvements to your property
- Documentation of recent comparable sales (not assessments) that are similar to your property in size, condition, location and other characteristics (sales should be within the last 2 years of the current assessment date) ([Download Sales Comparison Form](#)).
- Documentation of land characteristics that support floodplain, environmental contamination, deed restrictions, easements, etc.
- Lease contracts for rental properties
- Income and expense statements for the last 3 complete calendar years for commercial properties. If appealing using income-expense information, the provided income-expense forms **MUST** be completed and uploaded for a valid appeal. Users of Microsoft Excel 2007 or 2010 [click here](#) to download the income-expense form. A tutorial on how to complete the form can be found [here](#). All other Microsoft Excel versions, [click here](#) to download the income-expense form.

SUPPORTING DOCUMENTATION SHOULD BE PREPARED PRIOR TO COMPLETING YOUR ONLINE APPEAL AND CAN BE UPLOADED AT THE APPROPRIATE PAGE WHEN SUBMITTING YOUR APPEAL. Document types which may be uploaded are PDF, image files (preferably JPG), Microsoft Word documents, and Microsoft Excel documents. You may choose to mail your supporting documentation to our office within one business day following submission of your online appeal.

I have read and understand the information provided by the Jefferson County Property Valuation Administrator.

Where to find recent comparable property sales

Recent sales should be within the last 2 years of the current assessment date. The sales search service on the PVA website <http://jeffersonpva.ky.gov> is available to the public free of charge two weeks prior to and during the Open Inspection Period (OIP). The 2015 OIP begins on 5/4/2015 and ends on 5/18/2015 at 4:00 p.m. EDT. You can visit the Customer Service Department of the PVA Office or any branch of the Louisville Free Public Library two weeks prior to and during the OIP to obtain sales from our sales search service at no cost. A fee is required for printouts obtained from our Customer Service Department. Sales may also be obtained from local real estate agents, real estate appraisers, mortgage brokers and newspapers.

I accept

EXHIBIT A: Assessment Appeal Qualifications

Designations recognized by the Revenue Cabinet for Property Tax Appeals:

<p>Approved Designations</p> <ul style="list-style-type: none">• An Attorney• Certified Public Accountant• Certified Real Estate Broker• Kentucky Licensed Real Estate Broker• Employee of the Property Owner <p>NOTE: an employee of a Tax Consulting Firm is not an employee of the Property Owner.</p> <p>American Association of Certified Appraisers</p> <ul style="list-style-type: none">• Certified Form-Appraiser CF-A• Certified Appraiser-Farm & Land CA-FL• Certified Appraiser-Residential CA-R• Certified Appraiser-Senior CA-S• Certified Appraiser-Consultant CA-C <p>American Society of Appraisers</p> <ul style="list-style-type: none">• Accredited Member-AM• Accredited Senior Appraiser-ASA <p>American Society of Farm Managers & Rural Appraisers</p> <ul style="list-style-type: none">• Accredited Agricultural Consultant-AAC• Accredited Farm Manager-AFM• Accredited Rural Appraiser-ARA• Accredited Real Property Review Appraiser-RPRA• Professional Member <p>Appraisal Institute</p> <ul style="list-style-type: none">• MAI-Commercial Appraiser• SRPA-Residential Appraiser• SREA-Residential Appraiser• SRA-Residential Appraiser• RM-Residential Appraiser	<p>International Association of Assessing Officers</p> <ul style="list-style-type: none">• Certified Assessment Evaluator-CAE• Residential Evaluation Specialist-RES• Cadastral Mapping Specialist-CMS• Personal Property Specialist-PPS• Assessment Administration Specialist-AAS <p>International Right of Way Association</p> <ul style="list-style-type: none">• Senior Right of Way Agent-SRWA <p>National Association of Independent Fee Appraisers</p> <ul style="list-style-type: none">• Member-IFA• Member/Agriculture-IFAA• Senior Member-IFAS• Appraiser Counselor-IFAC <p>National Association of Master Appraisers</p> <ul style="list-style-type: none">• Master Residential Appraiser-MRA• Master Farm and Land Appraiser-MFLA• Master Senior Appraiser-MSA <p>Appraisal Institute of Canada</p> <ul style="list-style-type: none">• Canadian Residential Appraiser-CRA• Accredited Appraiser Canadian Institute-ACCI <p>The Institute of Property Taxation</p> <ul style="list-style-type: none">• Certified Member of the Institute-CMI <p>Kentucky Real Estate Appraisal Board</p> <ul style="list-style-type: none">• Appraiser Trainee License• Licensed Real Property Appraiser• Certified Real Property Appraiser• Certified General Appraiser
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In addition to the designations listed above, the Cabinet would also recognize Certified Kentucky Assessor-**CKA** and the Senior Kentucky Assessor-**SKA** designations as well as other states' professional designations or certifications.

For more information on designations call Tom Crawford, Kentucky Department of Revenue at 1-502-564-7179

[illegible]

EXHIBIT C: PVA Commercial Sales Comparison Worksheet. Fill out the information below with three comparable sales, including property address, sale date and sale price. Save the Sale Comparison Worksheet when finished. At the end of the appeal, you will be able to upload the worksheet.

Sales Comparison Worksheet				
Property Type:	Commercial			
<p>Use this form if appeal is based on comparable sales. Find Sales of Properties that are</p> <ul style="list-style-type: none"> ▪ Property Type or Use ▪ Total Square Feet or Units ▪ Year Built ▪ Condition ▪ Construction Quality 				
<p>Where to find comparable sales data:</p> <p>The PVA's sales search tool is available at no cost during the Open Inspection period. Upon expiration of the Open Inspection period, premium level service will be available by subscription or accessible, free of charge, at all branches of The Louisville Free Public Library. Sales information is available at:</p> <p>http://jeffersonpva.ky.gov/</p>				
<p>If your appeal is NOT based on comparable sales, this form is not necessary. If your appeal is based on condition or incorrect features, please provide photos, or other evidence to support your position.</p>				
	Your Property	Sale #1	Sale #2	Sale #3
Commercial Property Type				
Property Address				
Parcel ID				
Sale Price				
Sale Date				
Size (SF, Units, Rooms, etc.)				
Sale Price / Size				

Appeal Process:

Read the Property Assessment Appeal Process. When done click on "I accept".

Return to PVA Website	Appeal Home	Check Appeal Status	Help	Tutorial
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Appeal Process Parcel ID : XXXXXXXXXX

Property Assessment Appeal Process

Any person receiving compensation to represent a property owner at a conference with the Property Valuation Administrator for a real property assessment shall be an attorney, a certified public accountant, a certified real estate appraiser, a Kentucky licensed real estate broker, an employee of the property owner, or any other individual possessing a professional appraisal designation recognized by the Department of Revenue. A person representing a property owner before the Property Valuation Administrator shall present written authorization from the property owner which sets forth his or her professional capacity and shall disclose to the Property Valuation Administrator any personal or private interests he or she may have in the matter, including any contingency fee arrangements. Provided, however, attorneys shall not be required to disclose the terms and conditions of any contingency fee arrangement. After submitting an appeal, any taxpayer who disagrees with the resulting PVA assessment may appeal that assessment to the Local Board of Assessment Appeals. The taxpayer shall appeal his or her assessment by filing in person or sending a letter or other written petition to the county clerk stating the reasons for appeal, identifying the property for which the appeal is filed, and stating the taxpayer's opinion of the fair cash value of the property. The appeal shall be filed no later than one (1) workday following the conclusion of the inspection period provided for in KRS 133.045.

If you wish to read the KRS statute, it can be found here: <http://www.lrc.ky.gov/KRS/133-00/120.PDF>

By clicking 'I accept' below, I certify that I have read the above statement.

I accept

←

Confirm who is appealing:

If you are representing the Owner as Authorized Power of Attorney, click the Authorized Power of Attorney area.

Return to PVA Website	Appeal Home	Check Appeal Status	Help	Tutorial
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Confirm who is appealing Parcel ID : XXXXXXXXXX

Conference will be held with?

Owner

Authorized Representative with assignment letter
(must be submitted with documentation)

Authorized Power of Attorney

You will need to Upload your Power of Attorney document. When done click “Continue”.

Note: If you need to start over, just click “Back”

Screen (A):

Power of Attorney

Parcel ID :

Before you continue, please upload your Power of Attorney document.

Choose a file to start upload

Choose File

No file chosen

Back

Continue

Screen (B):

Power of Attorney

Parcel ID :

Before you continue, please upload your Power of Attorney document.

Choose a file to start upload

Choose File

No file chosen

Files	Documentation	Qualification Type	
POA.docx	Qualification	Power Of Attorney	Delete

Back

Continue

Step 1:

Authorized Representative will need to fill in all the required fields. When all is correct click "Next"

[Return to PVA Website](#) [Appeal Home](#) [Check Appeal Status](#) [Help](#) [Tutorial](#)

Commercial Appeal by Authorized Representative Parcel ID :

Step 1
Rep. Information

Step 2
Opinion of value

Step 3
Business Use

Step 4
Supporting Comments

Step 5
Supporting Documents

Representative Information

Representative Name*
(Rep. Name)

Address 1*
(ie. 302 W Liberty St)

Address 2
(ie. Suite 16)

Zipcode*
(ie. 40223)

City*
(ie. Louisville)

State*
(ie. Kentucky)

Daytime Phone*
(ie. (502) 000-4515)

Email*
(ie. youremail@email.com)

* Denotes required field.

[< Back](#)

[Next >](#)

The page at maps.jeffersonpva.ky.gov says:

Is your Email correct?
owner@aol.com

To agree click - "OK" To change click - "Cancel".

OK

Cancel

Disclaimer : Your appeal is not officially filed until you submit the appeal and you get a confirmation number.

Step 2:

Enter the "Owner's Opinion of Value" for the property being appealed.

You will see a pop up box that will ask. "Is your opinion of value correct?" If yes, click OK

When all is correct click "Next".

Commercial Appeal by Authorized Representative

Parcel ID : [REDACTED]

Step 1 Rep. Information Step 2 Opinion of value Step 3 Business Use Step 4 Supporting Comments Step 5 Supporting Documents

Owner's opinion of value

Opinion of Value* (ie. \$367400) \$100,000

* Denotes required field.

< Back

Next >

Disclaimer : Your appeal is not officially filed until you

The page at maps.jeffersonpva.ky.gov says:

Is your opinion of value correct?
\$100,000

To agree click - "OK" To change click - "Cancel".

OK Cancel

Step 3:

Give a brief description of the type of “Business Use” on this property.

This will help in applying the correct approach to value your assessment appeal.

When done click the “Next” button.

The screenshot shows a web interface for a 'Commercial Appeal by Authorized Representative'. At the top, there is a navigation bar with links: 'Return to PVA Website', 'Appeal Home', 'Check Appeal Status', 'Help', and 'Tutorial'. Below this, the title 'Commercial Appeal by Authorized Representative' is displayed on the left, and 'Parcel ID : [redacted]' is on the right. A progress bar shows five steps: 'Step 1 Rep. Information', 'Step 2 Opinion of value', 'Step 3 Business Use' (highlighted with a red box), 'Step 4 Supporting Comments', and 'Step 5 Supporting Documents'. The main content area is titled 'Use of the business' and contains a text input field with the placeholder 'DESCRIBE THE TYPE OF BUSINESS USE HERE.' (also highlighted with a red box). To the left of the input field is a '< Back' button, and to the right is a 'Next >' button (also highlighted with a red oval). An arrow points from the input field to the 'Next >' button. At the bottom, a yellow disclaimer box states: 'Disclaimer : Your appeal is not officially filed until you submit the appeal and you get a confirmation number.'

Step 4:

Write a statement explaining why you believe the assessment should be changed.

When done click the “Next” button.

The screenshot shows a web interface for a 'Commercial Appeal by Authorized Representative'. At the top, there are navigation links: 'Return to PVA Website', 'Appeal Home', 'Check Appeal Status', 'Help', and 'Tutorial'. Below these, the title 'Commercial Appeal by Authorized Representative' is displayed, followed by a 'Parcel ID' field with a blacked-out value. A progress bar at the top indicates five steps: Step 1 (Rep. Information), Step 2 (Opinion of value), Step 3 (Business Use), Step 4 (Supporting Comments), and Step 5 (Supporting Documents). Step 4 is highlighted with a red box. The main content area is titled 'Supporting Comments' and contains a text box with the instruction: 'WRITE YOUR REASONING AS TO WHY THE ASSESSMENT SHOULD BE CHANGED AND HOW THE DOCUMENTS PROVIDED WILL SUPPORT YOUR OPINION OF VALUE.' The text box is also outlined with a red box. At the bottom left is a '< Back' button, and at the bottom right is a 'Next >' button, which is also outlined with a red box. An arrow points from the text box to the 'Next >' button.

Disclaimer : Your appeal is not officially filed until you submit the appeal and you get a confirmation number.

Step 5: Supporting Document (UPLOADS):

Here you have the option to Upload, Mail In / Walk In supporting documentation. Items to upload may be 1) Appraisal, 2) Income, 3) Sales, 4) Pictures and 5) anything else that will support your opinion of value (Other). You may choose to provide No Documentation at this time.

Supporting Document Uploads

Parcel ID : [REDACTED]

Step 1 Owner/Rep. Info Step 2 Opinion of value Step 3 Property Use/Character Step 4 Supporting Comments Step 5 Supporting Documents

To download a blank Sales Comparison Worksheet click this link: ([Download Sales Comparison Worksheet](#))

Are you Uploading or Mailing Supporting Documents?*

☒ Upload ☐ Mail In / Walk In ☐ None provided

Select a File Upload Type

Appraisal
Income
Sales
Pictures
Comparison Worksheet
Other

Documentation

AFTER SELECTING A TYPE, BROWSE TO THE FILE YOU WISH TO UPLOAD.

Back Next

Step 5: (UPLOADS), continued:

When upload is complete click the "Next" button.

Supporting Document Uploads

Parcel ID : [REDACTED]

Step 1 Owner/Rep. Info Step 2 Opinion of value Step 3 Property Use/Character Step 4 Supporting Comments Step 5 Supporting Documents

To download a blank Sales Comparison Worksheet click this link: ([Download Sales Comparison Worksheet](#))

Are you Uploading or Mailing Supporting Documents?*

☒ Upload ☐ Mail In / Walk In ☐ None provided

Select a File Upload Type

Files	Documentation	
INC_and_EXP_RPT.xls	Income	Delete
SALES_COMP_RPT.xls	Sales	Delete

Back Next

Step 5: Supporting Document (Mail In / Walk In) explained:

Mail In/Walk In Policy Guidelines:

To alleviate any confusion or mistakes, please immediately mail or hand-deliver your supporting documentation to the PVA Office in order to finalize your online Conference Appeal.

In the program – we have the wording changed at 12:01 AM on the 2nd Monday of May (May 11, 2015).

After the 2nd Monday Of May (May 11, 2015)

PLEASE READ ALL POLICY GUIDELINES.

TO ALLEVIATE ANY CONFUSION OR MISTAKES, PLEASE IMMEDIATELY MAIL OR HAND-DELIVER YOUR SUPPORTING DOCUMENTATION TO THE PVA OFFICE IN ORDER TO FINALIZE YOUR ONLINE CONFERENCE APPEAL.

ALL SUPPORTING DOCUMENTATION MAILED OR HAND-DELIVERED MUST BE RECEIVED BY THE PVA OFFICE BY THE LEGAL DEADLINE OF MAY 18, 2015 BY THE CLOSE OF BUSINESS AT 4:00 PM, EDT.

Appeal Review:

You have the option to edit any portion of the appeal at this time.

If the information is correct type your name in the "Signature" area and click on "Submit Appeal".

Disclaimer: Your appeal is not officially filed until you submit the appeal and you get a confirmation number.

[Return to PVA Website](#) [Appeal Home](#) [Check Appeal Status](#) [Help](#) [Tutorial](#)

Appeal Review Parcel ID : [REDACTED]

Appeal Review

Property Information

Owner (As of January 1st): [REDACTED]
Property Address: [REDACTED]
PVA Assessment : [REDACTED]
Neighborhood : 50
Class : 430
District : 500019
Parcel ID : [REDACTED]

Representative Information

Representative Name	OWNER REP
Mailing Address	100 BROADWAY
City	LOUISVILLE
State	KY
Zip	40202
Phone	(502) 555-1212
E-Mail	ownerrep@aol.com

Qualifications & Assignment

Representative Qualifications Kentucky Licensed Real Estate Broker (APPEAL_QUALIFICATIONS.doc)
Assignment Letter LETTER_OF_AUTHORIZATION.doc

Opinion of Value

Opinion of Value	\$100,000
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Use of Business

Use of Business: DESCRIBE THE TYPE OF BUSINESS USE HERE.

Supporting Comments

Comments: WRITE YOUR REASONING AS TO WHY THE ASSESSMENT SHOULD BE CHANGED AND HOW THE DOCUMENTS PROVIDED WILL SUPPORT YOUR OPINION OF VALUE.

Supporting Documents

Files	Documentation
INC_and_EXP_RPT.xls	Income
SALES_COMP_RPT.xls	Sales

Signature

I, OWNER REP, declare that any information I have provided is true to the best of my knowledge. My typed signature is considered legally binding.

Signature*

Submit Appeal

Your Conference Appeal is now complete.

At this time you should “print a copy” of your assessment appeal.

The Confirmation Number will be needed to check the status of your appeal.

If you encounter any problems and require additional support, please call (502) 574-6224.


Return to PVA Website	Appeal Home	Check Appeal Status	Help	Tutorial
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PVA Conference Record ConfirmationParcel ID : XXXXXXXXXX

Confirmation

Your Appeal has been submitted to the PVA.
You may [print your appeal](#) to have a copy for your records.

Confirmation Number: PVA1042996293
Parcel ID: XXXXXXXXXX



For additional support, please call (502)-574-6224

Following your online conference and review by the PVA, you will be mailed a conference result form. If you disagree with the results of the online conference appeal, you may appeal to the Local Board of Assessment Appeals. The result form must be signed, dated and submitted to the Jefferson County Clerk's office (JCCO) by the date indicated on the form (KRS 133.120-2B) by mail or in person to:

<p><u>Mail:</u> Jefferson County Clerk's Office Attn: Local Board of Assessment Appeals P.O. Box 35396 Louisville, KY 40232-5396</p>	<p><u>In Person:</u> Jefferson County Clerk's Office Louisville Metro Hall 527 W. Jefferson Street, Suite 204 Louisville, KY 40202 Phone: 502-574-6915</p>
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Please keep a copy of the Conference Appeal form for your records.

You may exit the system or return to the Appeal Home if you have more appeals.



Jefferson County PVA
Property Valuation Administrator
(502) 574-6380

**2015 Commercial
Appeal**

Confirmation Number : PVA1042996293

Appeal Filed By Rep. : OWNER REP
Mailing Address : 100 BROADWAY
LOUISVILLE, KY 40202
Phone Number : (502) 555-1212
Email : ownerrep@aol.com

Time & Date : 4/9/2015 7:25:05 AM
Parcel ID :
Property Address :
Property Type : 420 Com Retail

Owner Opinion of value	\$100,000
PVA Assessment	\$488,500

Property use:
DESCRIBE THE TYPE OF BUSINESS USE HERE.

Comment:
WRITE YOUR REASONING AS TO WHY THE ASSESSMENT SHOULD BE CHANGED AND HOW THE DOCUMENTS PROVIDED WILL SUPPORT YOUR OPINION OF VALUE.

Assignment Letter & Representative Qualifications
Description **File Name**
Qualification POA.docx

Document Uploaded: No

Document Mailed: Yes
Documents should be mailed the next business day.

Once your appeal is filed with the Jefferson County PVA's Office, you can Check the Status of your appeal. Click on Check Appeal Status, and enter your PVA Confirmation Number

	Return to PVA Website	Appeal Home	Check Appeal Status	Help	Tutorial
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Check Status

Check Appeal Status

Confirmation Number <input type="text" value="PVA1042996293"/> Submit >>	Acceptance	Initial Review	Decision
	On Thursday, April 09, 2015 you filed an online appeal for your property located at : <div></div> LOUISVILLE, KY 40207 Your appeal is still on hold because you indicated during your online appeal that you are going to send supporting documents by mail.		